

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 23-25, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Tuesday, October 23, 2012							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
1.	9:00am	John Robert & Claudia Jane Young Dist. 03, Map 039G, Group B, Control Map 039G, Parcel 024.00 Residential Property AR# 63329	Roane	2010	John Robert & Claudia J. Young 134 A.T. Crumley Way Rockford, TN 37853	David Morgan Roane County Assessor Roane County Courthouse 200 Race Street, Suite 5 Kingston, TN 37763-0643	(9/2/11) Administrative judge reduced the value for this lot in Rarity Ridge (Oak Ridge), from \$55,000 to \$20,000, and taxpayer appeals seeking a further reduction to \$7,500.
2.	10:00am	Thomas Joldersma Dist. 03, Map 039B, Group C, Cont. Map 039B, Parcel 012.00 AR# 65571 & 77162	Roane	2010 & 2011	Mr. Thomas Joldersma 107 William Lane Oak Ridge, TN 37830	David Morgan Roane County Assessor Roane County Courthouse 200 Race Street, Suite 5 Kingston, TN 37763-0643	(4/11/12) Administrative judge reduced the value for this lot in Rarity Ridge (Oak Ridge), from \$200,000 to \$116,000 ('10) and \$87,000 ('11), and taxpayer appeals seeking a further reduction.
3.	1:00pm	James & Erica Manos Map 087C, Group C, Parcel 004.00 Residential Property AR# 68067 & 69386	Roane	2010 & 2011	James & Erica Manos 112 Riverview Lane Kingston, TN 37763-6535	David Morgan Roane County Assessor Roane County Courthouse 200 Race Street, Suite 5 Kingston, TN 37763-0643	(9/29/11) Administrative judge reduced the value for this home and lot in Lake Harbor subdivision (Kinigston), from \$526,900 to \$457,700, and taxpayer appeals seeking a further reduction to more than \$352,000.

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 23-25, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Tuesday, October 23, 2012 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
4.	2:00pm	Deer Run Apartments LP Map 055, Control Map 055, Parcel 010.02 Commercial Property AR# 49547	Roane	2008 & 2009	Jay Catignani Property Tax Consultants 2601 Elm Hill Pike, Ste. Q Nashville, TN 37214	David Morgan Roane County Assessor Roane County Courthouse 200 Race Street, Suite 5 Kingston, TN 37763-0643 Robert T. Lee, Esq. State Division of Property Assessments	(6/12/09) The subject property is a 72-unit low-income housing apartment complex in Rockwood. Taxpayer contends value should be \$5,540,000 prior to equalization. The assessor contends the value should be \$7,233,200 prior to equalization. The administrative judge ruled the value should be \$6,392,953 prior to equalization, and the assessor appeals.

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 23-25, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Wednesday, October 24, 2012							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
5.	9:00am	Johnson Controls, Inc., Corp. Tax Admin. X-81 Dist. 03, Map 057, Control Map 057, Parcels 009.00 & 009.00P Industrial Property AR# 53263 & 70998	McMinn	2009, 2010 & 2011	Mr. Todd Barron, CMI Barron Property Tax P.O. Box 1588 Wheaton, IL, 60187	Jerry Anderson McMinn County Assessor McMinn County Courthouse 6 East Madison Avenue Athens, TN 373030	(9/26/11) The subject property is a manufacturing facility on 31 ac. in Athens. Realty was assessed at \$6.5M for '09 and \$6.8M for '10, and the personalty was assessed at \$54M for '10 and \$32.4M for '11. The administrative judge allowed the taxpayer to amend the real property appeal to include 2011, because the assessment did not change for 2010-2011. The judge reduced realty value to \$2.3M, and the assessor appeals (9-26-11). The judge found no reasonable cause to establish jurisdiction for the 2011 personalty appeal because value changed and the taxpayer missed the county board appointment. Nevertheless the judge addressed the merits in the event the Commission finds jurisdiction, and declined to reduce personalty value other than a stipulated adjustment for overreported property. Taxpayer appealed on 9/7/11, asking the Commission to take jurisdiction for 2011 and seeking an economic obsolescence adjustment as 'nonstandard value for the personalty.

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 23-25, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Wednesday, October 24, 2012 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
6.	10:00am	Armstrong Wood Products, Inc. Dist. 04, Map 052P, Group A, Cont. Map 052P, Parcel 016.00 P, SI 001 Industrial Property AR# 67988 & 71297	Scott	2010 & 2011	Judith Ross Ryan Inc. 3344 Peachtree Road, Suite 1000 Atlanta, GA 30326 cc: Andrew Hall, Ryan Inc.	Steve Thompson Scott County Assessor PO Box 74 Huntsville, TN 37756 John C. E. Allen, Staff Atty. State Division of Property Assessments	(6/22/12) AJ declined taxpayer's request for economic obsolescence on the basis that deducting economic obsolescence from depreciated cost reported in the annual schedule filed by the assessor, may constitute double counting. The AJ cited a recent AJ decision from Davidson County involving the same property owner and witness.
7.	1:00pm	Signal Mountain Cement Personal Property 008955 AR# 62119, 62120, 64218 & 71140	Hamilton	2008- 2011	Christopher A. Wilson, Esq. Waller Lansden Dortch & Davis, LLP 511 Union Street, Suite 2700 Nashville, TN 37219-1760	Bill Bennett, Assessor 6135 Heritage Park Drive Chattanooga, TN 37416 John C. E. Allen, Staff Atty. State Division of Property Assessments	(12/7/11) AJ reduced back assessment values for 2008-2009, and reduced assessor's adjusted values for 2010-2011, to remove certain 'intangible' costs incurred by the taxpayer in acquiring, installing and setting up equipment. The assessor's values ranged from \$23M to \$33.6M, and AJ accepted taxpayer's non-standard value appraisal of the equipment ranging from \$12M to \$25M.

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 23-25, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Thursday, October 25, 2012							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
8.	9:00am	Phillip G. Pyle Dist.09, Map 044J, Group B, Cont. Map 044G, Parcel 029.00 Residential Property AR# 69307	Hawkins	2011	Phillip G. Pyle 445 Grey Fox Drive Church Hill, TN 37642	Jeff S. Thacker Hawkins County Assessor Courthouse Annex Room 201 110 East Main Street Rogersville, TN 37857	(5/4/12) AJ affirmed \$220,000 value for this home and lot in Church Hill, TN, and taxpayer appeals contending \$160K to \$180K.
9:	10:00am	Nancy P. Godsey, etal DI 04, Map 037J, Group A, Cmap 037K, Parcel 036.00, S.I. 000 AR# 52721 & 64742 DI 04, Map 037J, Group A, Cmap 037K, Parcel 036.00, PI L, SI 001 AR# 52722 Godsey Land Development, LLC DI 04, Map 037O, Group D, Cmap 037O, Parcel 001.00, PI L, SI 005 AR# 52723	Sullivan	2009 & 2010 2009 2009	Betty A. Sellers Easley, McCaleb & Assoc. P.O. Box 98309 Atlanta, GA 30359	Bob Icenhour, Assessor 3411 Highway 126, Ste. 103 Blountville, TN 37617	(9/19/11) Administrative judge reduced the value for this strip shopping center in Bristol from \$1,555,000 to \$1,400,000, and taxpayer appeals seeking a further reduction to \$700K.

DOCKET
ASSESSMENT APPEALS COMMISSION
EAST TENNESSEE MEETING – OCTOBER 23-25, 2012
UNIVERSITY OF TENNESSEE CONFERENCE CENTER, ROOM 403
600 HENLEY STREET, KNOXVILLE, TENNESSEE

Thursday, October 25, 2012 Continued							
NO.	TIME	OWNER'S NAME AND ASSESSOR'S ID NO.	COUNTY	TAX YEAR	TAXPAYER'S REPRESENTATIVE	ASSESSOR'S REPRESENTATIVE	STAFF COMMENTS
10.	1:00pm	Andrew B. Rye, II Dist. 08, Map 088K, Group C, Cmap 088F, Parcel 008.01, S.I. 000 Residential Property AR# 62123	Jefferson	2010	Andrew B. Rye, II 1235 Spring Oak Way Cumming, GA 30041	Ms. Susan Gass Jefferson County Assessor PO Box 975 Dandridge, TN 37725	(9/15/11) Administrative judge affirmed \$275,300 for this home and lot (2.49 ac.) in Buckhorn Subdivision on Douglas Lake, and taxpayer appeals contending \$116,471